

AMENDED IN SENATE APRIL 2, 2014

**SENATE BILL**

**No. 1021**

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**Introduced by Senator Wolk**

February 14, 2014

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An act to amend Section 50079 of the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1021, as amended, Wolk. School districts: parcel taxes.

Existing law authorizes any school district to impose qualified special taxes within the district pursuant to specified procedures. Existing law ~~defines~~ *qualified* ~~defines~~ *“qualified* special taxes” as special taxes that apply uniformly to all taxpayers or all real property within the school district and may exempt certain persons.

This bill would provide that special taxes that apply uniformly include any special tax imposed on a per parcel basis, according to the square footage of a parcel or the square footage of improvements on a parcel, according to the ~~use~~ *classification* of a parcel, and at a lower rate on unimproved property. This bill would authorize a school district to treat multiple parcels of real property as one parcel of real property for purposes of a qualified special tax, where the parcels are contiguous, under common ownership, and constitute one economic unit.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 50079 of the Government Code is  
2     amended to read:

1 50079. (a) Subject to Section 4 of Article XIII A of the  
2 California Constitution, any school district may impose qualified  
3 special taxes within the district pursuant to the procedures  
4 established in Article 3.5 (commencing with Section 50075) and  
5 any other applicable procedures provided by law.

6 (b) For purposes of this section, all of the following shall apply:

7 (1) “Qualified special taxes” means special taxes that apply  
8 uniformly to all taxpayers or all real property within the school  
9 district, except that “qualified special taxes” may include taxes  
10 that provide for an exemption from those taxes for all of the  
11 following taxpayers:

12 (A) Persons who are 65 years of age or older.

13 (B) Persons receiving Supplemental Security Income for a  
14 disability, regardless of age.

15 (C) Persons receiving Social Security Disability Insurance  
16 benefits, regardless of age, whose yearly income does not exceed  
17 250 percent of the 2012 federal poverty guidelines issued by the  
18 United States Department of Health and Human Services.

19 (2) “Qualified special taxes” do not include special taxes  
20 imposed on a particular class of property or taxpayers.

21 (3) “Special taxes that apply uniformly” include any special tax  
22 imposed in accordance with ~~any one or more~~ of the following:

23 (A) On a per parcel basis.

24 (B) According to the square footage of a parcel or the square  
25 footage of improvements on a parcel.

26 (C) ~~According to the use of a parcel, so long as the same~~  
27 *commercial, industrial, single family residential, or multifamily*  
28 *residential classification of a parcel, so long as the same rate of*  
29 *tax is levied on all properties of the same use classification.*

30 (D) At a lower rate on unimproved property.

31 (c) A school district may treat multiple parcels of real property  
32 as one parcel of real property for purposes of a qualified special  
33 tax where the parcels are contiguous, under common ownership,  
34 and constitute one economic unit, meaning that the multiple parcels  
35 of real property have the same primary purpose and are not separate  
36 and distinct properties that may be independently developed and  
37 sold.

38 SEC. 2. No inference shall be drawn from the enactment of  
39 this act with respect to the meaning of “uniformly” for purposes  
40 of special taxes imposed by school districts pursuant to the

1 authorization in Section 50079 of the Government Code as it  
2 existed prior to the enactment of this act.

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